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Attorneys for Debt Acquisition Company of America

1	In re	)	Bankruptcy Case No. BK-S- 06-10725-LBR
2		)	
3	USA COMMERCIAL MORTGAGE	)	
4	COMPANY,	)	
5	<i>fka</i> USA Capital	)	PROOF OF SERVICE
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I am a resident of the State of California and over the age of 18 years and not a party to or interested in the within entitled cause. I am an employee of Kirby & McGuinn, A P.C. . and my business address is 600 B Street., Suite 1950, San Diego, CA 92101. On December 11, 2006 I served the following document(s):

- 22 - **MEMORANDUM OF POINTS & AUTHORITIES IN OPPOSITION TO**  
23 **CONFIRMATION OF DEBTOR'S PLAN**
- 24 - **DECLARATION OF HOWARD JUSTUS IN OPPOSITION TO DEBTOR'S**  
25 **PLAN CONFIRMATION**
- 26 ■ MAIL: by placing a true copy(ies) thereof in a sealed envelope(s) in the outgoing mail  
27 tray located in my office for deposit in the United States mail, with postage fully prepaid,  
addressed as per attached (ATTACHMENT A). I am readily familiar with the business  
practice at my place of business for collection and processing of outgoing mail with the  
U.S. Postal Service that same day in the ordinary course of business.

■ ECF Email system as per attached list (ATTACHMENT B)

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on December 11, 2006

/s/ John Hebert  
John Hebert

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